U.S. Treasury Department-Internal Revenue Service

FORM **2441**

STATEMENT OF EXPENSES FOR CARE OF CHILDREN AND CERTAIN OTHER DEPENDENTS

1965

Calendar year 1965, or other taxable year beginning _______, 1965, and ending ______, 19_____, 19_____ (ATTACH THIS STATEMENT TO YOUR INDIVIDUAL INCOME TAX RETURN) The deduction for "child care" is not allowable if you take the standard deduction on Form 1040 or if you file Form 1040A 1. Name of taxpayer claiming the deduction 2. Status of taxpayer as of the time the expenses were incurred (check appropriate box) ☐ Single ☐ Married woman ☐ Married woman—Husband incapacitated ☐ Married man—Wife incapacitated Divorced ☐ Married man—Wife institutionalized ☐ Widow Legally separated. Note: If you checked more than one box do not use this form. Contact any Internal Revenue Service office for further information. 3. Name of child or other dependent for whom If 13 years of age or over, explain reason for expenses (see instruction B) If under 13 years of expenses were paid age, please check _____ 4. Person(s) or organization(s) to whom payments were made and amount paid to each: COMPUTATION OF DEDUCTION 5. Total amount of expenses paid \$______ 9. Limitation for taxpayers filing a joint return (see instruction F):

INSTRUCTIONS

11. Enter the amount on line 8 or line 10, whichever is applicable, here and in "Other deductions," Part IV, page 2, Form 1040.....

- A. A deduction not to exceed \$600 for the care of one dependent, \$900 for the care of two or more dependents, is allowed for expenses paid during the year by a woman or a widower if such care is for the purpose of enabling such taxpayer to be gainfully employed. However, if circumstances occurred which would change the maximum deduction, for example, \$900 to \$600, while these expenses were being incurred, contact any Internal Revenue Service office for method of determining the amount of your deduction. The term "widower" means a man who has not remarried since his wife died or since he was divorced. It also includes a man who is legally separated from his wife. This deduction is now allowed a married man for expenses incurred while his wife is incapacitated if she is physically or mentally incapable of caring for herself for a period of at least 90 consecutive days (whether or not within one taxable year) or a shorter period if terminated by her death. In such case, enter on the reverse side of this form the nature of her disability and the period of her incapacitation. The deduction is not allowed for amounts which you pay to a dependent for the care of another dependent.
- B. The only dependents for whom the "child care" deduction is allowed are those who are either (1) under 13 years of age, or (2) physically or mentally incapable of caring for themselves.
- C. In general for this expense to be deductible it must meet three conditions: (1) The expense must be for the care of a dependent, (2) it must be for a dependent's care while the taxpayer is gainfully employed or in search of gainful employment, and (3) the expense must be for the purpose of enabling the taxpayer to be gainfully employed.
- D. Expenses for the care of a dependent are amounts expended for the primary purpose of assuring the dependent's well-being and protection. They do not include all benefits which may be bestowed upon him. Accordingly, amounts expended to provide food, cloth-

- ing, or education are not in themselves amounts expended for "care" so as to be deductible. However, where the manner of providing care is such that the expense which must be incurred includes payments for other benefits which are inseparably a part of the care, the full amount will be considered to be incurred for care. Thus, the full amount paid to a nursery school will be considered to be for the care of the child, even though the school also furnished lunch, recreational activities, and other benefits. In those cases in which you pay a person to do both housework and take care of a dependent, only that part of the expense which is for the dependent's care qualifies for the deduction.
- E. The deduction is allowed only with respect to such expenses actually paid during the taxable year regardless of when incurred.
- F. If the expenses are paid by a taxpayer who is married at the time the expenses are incurred, the deduction is allowed if (1) the wife files a separate return because she has been deserted by her husband, did not know his whereabouts at any time during the year, and has applied to a court to compel him to pay support or otherwise to comply with the law or a judicial order (give details on reverse side); (2) taxpayers file a joint return, in which case, the deduction is reduced by the amount (if any) by which their combined income, line 9(a) above, exceeds \$6,000. This reduction does not apply if (a) the husband is physically or mentally incapable of caring for himself or (b) the wife is institutionalized for a period of at least 90 consecutive days (whether or not within one taxable year) or a shorter period if terminated by her death. However, in such case enter on the reverse side of this form: (1) the nature of disability, (2) the period of disability, and (3) the amount, if any, of the husband's earnings during a period when he is disabled. If the wife is institutionalized, give the name and location of such institution, and the exact dates she resided in such institution.